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File No 84-51

Previous References

Serial Nos 1,2

Later References
C M Dep No 300/52

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1 to 0

P 28-E

Part B for Sept 1951

SUBJECT

Levy of entertainment tax in the Corporation area.

To: The Compiler
L, 6423 by 17/9/51
copy to Commr Corpn
L, 6424

16/11/51

GENERAL AND REVENUE SECRETARIAT

( )

NOTES

File No

FILE HEADING

Levy of Entertainments tax on the Corporation area

FROM The Coimbatore Corporation of B'Core

No A/1/51-52 Dated 18 7 51 Received

Diary No 2689 mt | Enclos - | Spare copies - | Serial No

BRIEF ABSTRACT OF LETTER

Requests an amendment of the Mysore Amusements Tax Act 1932.

NOTES AND ORDERS

After the reorganisation of the Corporation the Levy of entertainments tax on the erst while Station area where to our Act has not been extended was sanctioned under the transitional provisions of Sec 437 of the Corporation Act as a similar provision any "Any other tax" existed under Sec 97 Sec 99 of the Corporation Act has been amended the power under the present amendment the provision for the Levy of "Any other tax has been deleted as the Constitution Act Requires

File No 2687/ml of 1951 52 | General and Revenue Secretariat

that the taxes to be levied by the Local Govt should be specified in the Act. Consequent on this amendment the legality of the levy of this tax in the civil station area is open to question. Hence the Commr has proposed the amendment of Secs 3 and 13 of the Amusements Tax Act so as to secure power for the Corporation to levy the tax in that area and to collect it too.

2) The question of transferring control over the collection of Entertainments tax to the Municipalities is separate under consideration and the file has been referred to the Legis Branch for preparing a draft ordinance.

In order to regularise the levy in the civil station area it is for orders of a notification under Sec 3(1) of the Amusements Tax Act that the said Act come into force in the civil station area may be issued in consultation with the Law Secy, pending the promulgation of the ordinance referred to above. If this is done, the rates of levy will be what they are in the city area and also this help in securing a uniformity

Secy 30/7/51 4) The collection of the Entertainment tax by the Corporation in

2689/ml

11HS/LD

Levy on Entertainment tax in the civil Area Bangalore

H' Corporation Acts, 1951 came into force – This will be further ext at the time of drafting of the notification by the Legislative Branch.

9) As re the q'n of collection, on an amount as proposed by the H' Com'r is, ~~under~~ ~~consideration~~ under consideration of Govt & may be expedited –

Secy (Leg)

28/8

9/Nil/8

10/28

A. 28/8

(2) 10) Extract of para 9 above to Jamabandi Section (Accts C'r's section) for further action

28/8

11) Draft notification as put up may be referred to the Legislative Branch for scrutiny and also to examine if it may be given effect to from a retrospective date.

Secy (Leg) 31/8/51

13) 31/8/51

14) For favour of scrutiny & suggesting the date from which the Act may be extended & the civil Dn

Law Secy

3/9 6/9

Leg 2 15/9 31/8/51

that the taxes to be levied by the Local Govt should be specified in the Act. Consequent on this amendment the legality of the levy of this tax in the civil station area is open to question. Hence the Commr has proposed the amendment of Secs 3 and 13 of the Amusements tax Act so as to secure power for the Corporation to levy the tax in that area and to collect it too.

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Secy 30/7/51 4) The collection of the Entertainment tax by the Corporation in

IIHS/D 2687/mt

Levy on Entertainments tax in its civil Area Bangalore

M' Corporation Acts, 1951 came into force – This will be further exd at the time of finalising of the notification by the Legislative Branch.

9) As re the q'n of Collection, an ordinance as proposed by the M' Corp' is, ~~under~~ ~~Attack~~, under consideration of Govt & may be expected –

Secy (Leg)

28/8

9/11/51

10/11

A. 1/28/8

12) 10) Extract of para 9 above to Jaina Mecca (Tax Section) for further action

11) Draft notification as put up may be referred to the Legislation Branch for scrutiny and also to ascertain if it may be given effect to from a retrospective date.

Asst 31/8/51

Secy (Leg)

13) 31/10/51

6074 1/9

14) For favour of scrutiny & suggesting the date from which the Act may be extended & Law Secy

SBVI 3 SEP 1951 COVT OF India

3/9 Secy (Leg)

15/9 31/9/51

Leg. 8 Amusements ~~Entertainment~~ Tax in the Civil Area of Bangalore

1145
LO

16) Draft as revised is for Consideration

Reference is invited to Laws Leg's Note at para 8

It is submitted that the Bangalore Municipal Corporation Act came into force from the 8th day of December 1949 As regards the date on which the Amusements Tax Act Leg to be brought into force in the Civil Station Area, it is submitted that the Act comes into force from a date to be appointed by the Govt It is obvious that the date can only be a date which is prospective, and not retrospective from the date of its ~~passing~~ enactment, and not from a date prior to that. Since a certain period of prior notice to the public of the coming into force of the Act is presumed it is expedient to suggested that the date may be some future date to be decided on the basis of administrative convenience, and in regard to legislation already passed, as regards ~~legislation~~ taxation ~~enactment~~ on civic cess of this nature a validating ~~cess~~ Law to be ~~passed~~ framed

Leg 4/9/51

Mrs

Levy of entertainment tax in
the Civil Area

17) It is understood from the
administrative secy that
there is urgency for the issue of
a notification forthwith and that
the question of giving retrospective
effect may be taken up later.

18) The proposed revised draft
is for approval

20/15.9.51

MKV 15/9

19) Law Secy)

20) The revised draft may be
approved —
Secy Log)

Dne
15.9.

MKV 15/9

21) Issue & put up

NS
15/9

M
15/9

To dol

To
The Compiler
Mysore Gazette
L 6423/c n 34 51 2
15.9.51
Approves & Notifies ~~No Amendment~~
Copy to L Comm[r] Copy 6423, Dated 15.9.51, B'lore

2689/mt

Levy of the entertainment tax in the corporation area

22) Resubmitted after issue of the notification (Ref. Para 21)

Secy L.S.G. 18/9/57

Date 19/9/57

23) For perusal after issue

Hon LSG & Hon F & I

19/9

OFFICE OF THE MINISTER FOR FINANCE & INDUSTRIES
No 2660
Date 20-9-57

24-9-57

Date 24/9/57

24) 27/9/57

29/9

B.

C M 32 - 51 - 1

CORPORATION OF THE CITY OF BANGALORE

No A1/1/[illegible]

CORPORATION OFFICES,
BANGALORE

Dated 18th July 1951

FROM

N S HIRANNAYYA, ESQ, M A,
COMMISSIONER,
CORPORATION OF THE CITY OF BANGALORE,
BANGALORE

GENERAL & REVENUE SECRETARIAT
2689
26 JUL 1951
BRANCH

To
The Secretary to the Government of Mysore,
Local Self Government Department,
BANGALORE

SIR,

Subject - LEVY OF ENTERTAINMENT TAX IN THE CORPORATION AREA

I write to state that in the Civil Station area the levy and collection of the Entertainment Tax was made under the provisions of bye-law No.7 - "Tax on Entertainment" which was enacted under Section 41 (1) (b) of the Bangalore Municipal Law vide provision - "any other tax". The status-quo is being maintained in the said area under the transitional provisions of Section 437 of the Corporation Act as a similar provision viz.,"any other tax" was made under section 97 (h) of the Corporation Act In the City of Bangalore Municipal Corporation (Amendment) Act 1951, the provision cited above has been deleted and this has created an anamolous position as it would be illegal to collect a tax without statutory sanction

2. The provisions of the Mysore Amusement Tax Regulation 1932 which were applied generally to the Civil Station area under Section 3 (a) of the Retroceded area (Application of laws) Act 1948, were examined with a view to finding out whether it would be possible for the Government by a special notification to empower the Corporation to levy and collect the said tax in that area It is found impossible unless Sections 3 and 13 of

the Regulation are amended by providing for the corporation or any local authority to have the power to charge, levy and collect the tax in question In this connection I may add that the proposal requesting the Government to hand over the administration of the levy and collection of this tax in the City area is pending orders of the Government for a long time

3 In the circumstances I request that the Government may be pleased to issue an ordinance amending the Mysore Amusement Tax Regulation 1932 suitably whereby the Corporation may be empowered to levy and collect the said tax, as otherwise it would not be legal to levy the tax and the Corporation would be losing its revenue.

Forwarded with compliments

R Anantaraman

MAYOR

Yours faithfully,

COMMISSIONER

rs

Extract from the opinion of the Law Secretary on Diary No 2689/M1 re levy and collection of entertainment-tax in the Civil Station Area, Bangalore

"As re the question of collection, an ordinance as proposed by the Municipal Commissioner is, I think, under consideration of Government and may be expedited

"""""""

The above extract may be referred to Janab Meccai as he is dealing with the question of the local bodies directly collecting the entertainment tax

30/8/51

3168

G R S App F G 3]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet-draft form)

13 copies

6423/34-51-2

17 9 51

Notification

In exercise of the powers conferred by Sub-Sec (3) of Sec 1 of the Mysore Amusements Tax Act, 1932 (Mysore Act VIII of 1932) this Govt hereby direct that the Maharaja of Mysore Palace to direct that the said Act shall come into force on the civil station Area Bangalore from the ...

in that part of the City of Bangalore which prior to the 8th December 1949 was the civil station of Bangalore as defined in the Bangalore Municipal Law, 1897, from the 15th day of Sept 1951

B.O. dt. 31.8

31/8/51

Secy to Govt

To

The Controller, Mysore Gazette for publication in Section I part III of the Mysore Gazette and Supply of 50 Copies thereof to the Secretary, Corporation and 10 Copies to the Municipal Branch of this G.O.

Cancel 6424

Copy forwarded to the Secretary, Corporation of the city of Bangalore for information with reference to their letter No A1/51-52

WD 010855—GPD—2,000—18 7 52

dated 18.7.51. Separate
orders will issue regarding
the agency for Collection

B.O

Dist. Supdt. Govt
Rly
31/8/51

15/8/51

2cys 1/3rd

Levy of Entertainment tax in Cantonments in civil area Bloc

1936 / the civil area is not [only] liable under the Act. Thus the middle can perhaps be cured by issuing a Notification under Section 3 of the Amusements Act extending the Act to the civil area.

A/

Legal) J) 2/8

V. 2683 3/8 Legal

P.C. 3117

5116 GOVT LAW DEPARTMENT Law 13 AUG 1951 BOMBAY

b) For favour of declaration A

Law Secy)

JCS 2 11/8

A 116

c) Accepting the facts as set out by the administrator seem to be correct & appears that consequent on the omission of Cl. (h) in Sec 97 of the Municipal Corporation Act, the legal basis for the levy of entertainments tax in that local area which was formerly known as the Cantonment area ceased to exist. This legal deficiency could be remedied by extending into force into that area the Bombay Amusements Tax Act 1932 by issuing the necessary notification under (3) of that Act. The notification will

have to be so worded that the said Act would come into force respectively as from the date on which clause (h) was omitted from sec. 97 of the Corporation Act, and it should also be made clear that the levy as from that date, would be deemed to have been made under the provisions of the Amending Tax Act.

As regards the question of collections, the validity of the same may depend upon whether the collections can be said to have been by a person or authority subordinate to the Govt. The administrative dept may have to be requested to furnish greater details as to who it was that has made the collections

Law dept / Secy

5329
GOVT OF W. AUSTRALIA
21 AUG 1951
DEPARTMENT OF

8) A notn under sec 1(3) of Mysore Act VIII of 1932 may be one as suggested above - But I doubt if it could be given retrospective effect from 29-6-37 when the City of Bangalore

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L. 6223 /CN 34-51-2 General and Revenue Secretariat

Dated Bangalore, 17 Septr. 51

NOTIFICATION

In exercise of the powers conferred by Sub-Section (3) of Section 1 of the Mysore Amusements Tax Act, 1932, (Mysore Act VIII of 1932) His Highness the Maharaja of Mysore is pleased to direct that the said Act shall come into force in that part of the City of Bangalore, which prior to the 8th December 1949 was the Civil Station of Bangalore, as defined in the Bangalore Municipal Law, 1897, from the 15th day of September 1951.

By Order of
His Highness the Maharaja,

Sd. K. Balasubramanyam,

Secretary to Government,
L S.G Department.

To

The Compiler, Mysore Gazette, for publication in Section I Part III of the Mysore Gazette and supply of 50 copies thereof to the Commissioner, Corporation of the City of Bangalore, and 10 copies to the Municipal Branch of the General and Revenue Secretariat.

Memo No L. 6224

Copy of the above is forwarded to the Commissioner, Corporation of the City of Bangalore, for information, with reference to his letter no.A/1/51-52 dated the 18th July 1951. Separate orders will issue regarding the agency for collection.

For Secretary to Government,
L S.G Department.